

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

IN RE: Gordon F. McCammon)
 Map 086-00-0, Parcel 191.00) Davidson County
 Residential Property)
 Tax Year 2005)

EXPEDITED INITIAL DECISION AND ORDER
FOR JURISDICTION AND VALUE

Statement of the Case

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$66,000	\$ -0-	\$66,000	\$16,500

An appeal has been filed on behalf of the property owner with the State Board of Equalization. The undersigned administrative judge conducted a hearing in this matter on July 20, 2006 in Nashville, Tennessee. In attendance at the hearing were Dr. Gordon McCammon, the appellant, and Davidson County Property Assessor's representative Jason Poling.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of vacant land located at Old Hickory Boulevard in Nashville, Tennessee.

The initial issue is whether or not the State Board of Equalization has the jurisdiction to hear the taxpayer's appeal. The law in Tennessee generally requires a taxpayer to appeal an assessment to the County Board of Equalization prior to appealing to the State Board of Equalization. Tenn. Code Ann. §§ 67-5-1401 & 67-5-1412(b). A direct appeal to the State Board of Equalization is only permitted if the assessor does not timely notify the taxpayer of a change of assessment prior to the meeting of the County Board. Tenn. Code Ann. §§ 67-5-508(b) (2) & 67-5-1412(e). Nevertheless, the legislature has also provided that:

The taxpayer shall have the **right to a hearing and determination to show reasonable** cause for the taxpayer's failure to file an appeal as provided in this section and, upon demonstrating such reasonable cause, the [state] board shall accept such appeal from the taxpayer *up to March 1 of the year subsequent to the year in which the assessment was made.*

In this case, the taxpayer explained that the reason he failed to file his initial appeal before the Davidson County Board of Equalization was that when he called he was told that it was noted as appealed but when he got there it was not on the docket. The administrative judge finds that reasonable cause exists to excuse the failure to follow the provisions of Tenn. Code Ann. §§ 67-5-1401 & 67-5-1412(b).

The administrative judge finds that this is an appropriate case to expedite disposition of the appeal (as authorized by Tenn. Code Ann. §67-5-1505(d)) by dispensing with detailed findings.

The basis of valuation as stated in Tennessee Code Annotated §67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . .” For the reasons enumerated at the hearing, the administrative judge finds that subject property should be valued at \$6,000.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2005:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$6,000	\$ -0-	\$6,000	\$1,500

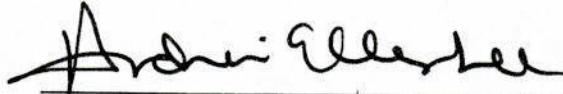
It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 16th day of August, 2006.



ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Gordon F. McCammon
Jo Ann North, Assessor of Property